FOR OHF USE

LL I

2000
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2000)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0042341

Facility Name: Rosewood Care Center-Northbrook

Address: 4101 Lake Cook Road (Number) Northbrook (City) 60062 (Zip Code)

County: Cook

Telephone Number: (847) 562-1770 **Fax #** ( )

IDPA ID Number: 431660454001

Date of Initial License for Current Owners: 06/22/98

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code		X	Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Cindy A. Tefteller **Telephone Number:** (618) 465-7717

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 07/01/1999 to 06/30/2000 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) (Date)
(Type or Print Name)
(Title)

Paid Preparer
(Signed) See Accountants' Compilation Report (Date)
(Print Name and Title) Cindy A. Tefteller
(Firm Name & Address) C.J. Schlosser & Company, L.L.C.
233 East Center Drive, Alton, IL 62002
(Telephone) (618) 465-7717 Fax (618) 465-7710

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

SEE ACCOUNTANTS' COMPILATION REPORT

DPA 3745 (N-4-99)

IL478-2471

Print Previe

Facility Name & ID Number Rosewood Care Center-Northbrook # 0042341 Report Period Beginning: 07/01/1999 Ending: 06/30/2000

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	147	Skilled (SNF)	147	53,802	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	147	TOTALS	147	53,802	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF			3,342	3,342	8
9	SNF/PED					9
10	ICF	1,817	7,041		8,858	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	1,817	7,041	3,342	12,200	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4 22.68%

D. How many bed-hold days during this year were paid by Public Aid? 0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 06/22/98

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 06/22/98 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 72 and days of care provided 3342

Medicare Intermediary Tri-Span

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 06/30/2000 Fiscal Year: 06/30/2000

* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

Print Previe

IF AN ERROR OCCURS IN LINE 8, 16 OR 28, PLEASE ROUND ALL CELLS IN THE APPLICABLE SECTION TO ZERO DECIMAL PLACES.

Facility Name & ID Number Rosewood Care Center-Northbrook # 0042341 Report Period Beginning: 07/01/1999 Ending: 06/30/2000

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	201,767	15,825	4,761	222,353		222,353	0	222,353			1
2	Food Purchase		87,723		87,723		87,723	(4,769)	82,954			2
3	Housekeeping	125,835	16,591		142,426		142,426	0	142,426			3
4	Laundry	28,174	11,594		39,768		39,768	0	39,768			4
5	Heat and Other Utilities			121,543	121,543		121,543	0	121,543			5
6	Maintenance	13,109	6,993	52,481	72,583		72,583	3,814	76,397			6
7	Other (specify): Sanitation			12,776	12,776		12,776	0	12,776			7
8	**TOTAL General Services**	368,885	138,726	191,561	699,172		699,172	(955)	698,217			8
	B. Health Care and Programs											
9	Medical Director			1,275	1,275		1,275	0	1,275			9
10	Nursing and Medical Records	826,820	84,614	101,053	1,012,487		1,012,487	0	1,012,487			10
10a	Therapy	99,228	1,320	161,865	262,413		262,413	122,153	384,566			10a
11	Activities	36,573	8,032	2,679	47,284		47,284	0	47,284			11
12	Social Services	21,730	60	9,529	31,319		31,319	0	31,319			12
13	Nurse Aide Training							0				13
14	Program Transportation							0				14
15	Other (specify):*							0				15
16	**TOTAL Health Care and Progra**	984,351	94,026	276,401	1,354,778		1,354,778	122,153	1,476,931			16
	C. General Administration											
17	Administrative			161,700	161,700		161,700	(39,747)	121,953			17
18	Directors Fees							0				18
19	Professional Services			5,600	5,600		5,600	64,911	70,511			19
20	Dues, Fees, Subscriptions & Promotions			30,133	30,133		30,133	(14,470)	15,663			20
21	Clerical & General Office Expense	89,405	22,806	35,691	147,902		147,902	191,435	339,337			21
22	Employee Benefits & Payroll Taxes			217,049	217,049		217,049	32,049	249,098			22
23	Inservice Training & Education							0				23
24	Travel and Seminar			1,061	1,061		1,061	(80)	981			24
25	Other Admin. Staff Transportation			2,011	2,011		2,011	40,672	42,683			25
26	Insurance-Prop.Liab.Malpractice			36,696	36,696		36,696	3,792	40,488			26
27	Other (specify):*							0				27
28	**TOTAL General Administration**	89,405	22,806	489,941	602,152		602,152	278,562	880,714			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,442,641	255,558	957,903	2,656,102		2,656,102	399,760	3,055,862			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000. SEE ACCOUNTANTS' COMPILATION REPORT**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Print Previe

IF AN ERROR OCCURS IN LINE 37 OR 44, PLEASE ROUND ALL CELLS IN THE APPLICABLE SECTION TO ZERO DECIMAL PLACES.

Facility Name & ID Number Rosewood Care Center-Northbrook # 0042341 Report Period Beginning: 07/01/1999 Ending: 06/30/2000

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation							326,046	326,046			30
31	Amortization of Pre-Op. & Org.							44,516	44,516			31
32	Interest			287,205	287,205		287,205	793,971	1,081,176			32
33	Real Estate Taxes			12,821	12,821		12,821	0	12,821			33
34	Rent-Facility & Grounds			1,626,449	1,626,449		1,626,449	(1,615,946)	10,503			34
35	Rent-Equipment & Vehicles							0				35
36	Other (specify):*							0				36
37	TOTAL Ownership			1,926,475	1,926,475		1,926,475	(451,413)	1,475,062			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation							0				38
39	Ancillary Service Centers		45,528	7,784	53,312		53,312	(1,693)	51,619			39
40	Barber and Beauty Shops			8,084	8,084		8,084	0	8,084			40
41	Coffee and Gift Shops							0				41
42	Provider Participation Fee			80,704	80,704		80,704	0	80,704			42
43	Other (specify):*							0				43
44	TOTAL Special Cost Centers		45,528	96,572	142,100		142,100	(1,693)	140,407			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,442,641	301,086	2,980,950	4,724,677	0	4,724,677	(53,346)	4,671,331			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.

Print Previe

SEE ACCOUNTANTS' COMPILATION REPORT

FOR LINES 1 THRU 28, ENTER ONLY ONE LINE REFERENCE PER ROW. IF SIMILAR ADJUSTMENTS ARE MADE TO MORE THAN ONE LINE, ENTER THE ADDITIONAL ADJUSTMENTS ON LINE 29 OF THIS SCHEDULE AND DETAIL THEM ON PAGE 5A.

Facility Name & ID Number Rosewood Care Center-Northbrook # 0042341 Report Period Beginning: 07/01/1999 Ending: 6/30/2000

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(4,545)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds	(1,693)	39		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(224)	2		13
14	Non-Care Related Interest	(271,092)	32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(3,000)	20		17
18	Fines and Penalties				18
19	Entertainment	(80)	24		19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(8,431)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(3,039)	20		28
29	Other-Attach Schedule Marketing Salary	(32,276)	21		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (324,380)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in th general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	271,034	Var	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 271,034		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (53,346)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Print Previe

ıe

Detail lines 29 and 35 of Page 5 starting in B44 DO NOT DRAG AND DROP CELLS.

The amounts in columns F will transfer to the Adj. Summary column automatically.

The amounts in the Adj. Summary column are linked to pages Summary A and B.

To Print the Other Adjustments you have entered.

1. **Highlight the other adjustments you have entered starting at B44 and continue to your last entry. Be sure the columns highlighted are B thru G.**
2. **Push the Print Other Adjustments button.**

STATE OF ILLINOIS **Page 5A**

Facility Name Rosewood Care Center-Northbrook

IDPH 0002341

Report Period Beginning: 07/01/1999

Ending: 06/30/2000

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	Sch V	Adj. Summary
The information listed in B13 thru G43 is from Page 5.				**Line 1**	0
1	**Day Care**	0	0	**Line 2**	(4,780)
2	**Other Care for Outpatients**	0	0	**Line 3**	0
3	**Governmental Sponsored Special Programs**	0	0	**Line 4**	0
4	**Non-Patient Meals**	(4,545)	2	**Line 5**	0
5	**Telephone, TV & Radio in Resident Rooms**	0	0	**Line 6**	0
6	**Rented Facility Space**	0	0	**Line 7**	0
7	**Sale of Supplies to Non-Patients**	0	0	**Line 8**	(4,780)
8	**Laundry for Non-Patients**	0	0	**Line 9**	0
9	**Non-Straightline Depreciation**	0	0	**Line 10**	0
10	**Interest and Other Investment Income**	0	0	**Line 10a**	0
11	**Discounts, Allowances, Rebates & Refunds**	(1,693)	39	**Line 11**	0
12	**Non-Working Officer's or Owner's Salary**	0	0	**Line 12**	0
13	**Sales Tax**	(224)	2	**Line 13**	0
14	**Non-Care Related Interest**	(271,092)	32	**Line 14**	0
15	**Non-Care Related Owner's Transactions**	0	0	**Line 15**	0
16	**Personal Expenses (Including Transportation)**	0	0	**Line 16**	0
17	**Non-Care Related Fees**	(3,000)	20	**Line 17**	0
18	**Fines and Penalties**	0	0	**Line 18**	0
19	**Entertainment**	(80)	24	**Line 19**	0
20	**Contributions**	0	0	**Line 20**	(14,420)
21	**Owner or Key-Man Insurance**	0	0	**Line 21**	(32,772)
22	**Special Legal Fees & Legal Retainers**	0	0	**Line 22**	0
23	**Malpractice Insurance for Individuals**	0	0	**Line 23**	0
24	**Bad Debt**	0	0	**Line 24**	(80)
25	**Fund Raising, Advertising and Promotional**	(8,431)	20	**Line 25**	0
26	**Income & IL Personal Property Replacement T**	0	0	**Line 26**	0
27	**Nurse Aide Training for Non-Employees**	0	0	**Line 27**	0
28	**Yellow Page Advertising**	(3,039)	20	**Line 28**	(46,928)
29	**Non-Paid Workers**	0	0	**Line 29**	(11,599)
30	**Donated Goods**	0	0	**Line 30**	0
31	**Amortization Expense**	0	0	**Line 31**	0
32	Eliminate Marketing Salary	(32,276)	21	**Line 32**	(271,092)
33				**Line 33**	0
34				**Line 34**	0
35				**Line 35**	0
36				**Line 36**	0
37				**Line 37**	(271,092)
38				**Line 38**	0
39				**Line 39**	(1,600)
40				**Line 40**	0
41				**Line 41**	0
42				**Line 42**	0
43				**Line 43**	0
44				**Line 44**	(1,600)
45				**Line 45**	(324,399)

Print Other Adjustment

Reference 1 Reference 2 Reference 3 Reference 4 Reference 5 Reference 6 Reference 7 Reference 9 Reference 10 Reference 10a Reference 11 Reference 12 Reference 13 Reference 14 Reference 15 Reference 17 Reference 18 Reference 19 Reference 20 Reference 21 Reference 22 Reference 23 Reference 24 Reference 25 Reference 26 Reference 27 Reference 30 Reference 31 Reference 32 Reference 33 Reference 34 Reference 35 Reference 36 Reference 38 Reference 39 Reference 40 Reference 41 Reference 42 Reference 43

SEE THE PROCEDURES AT THE BOTTOM OF THE WORKSHEET.
IF THESE ARE NOT FOLLOWED, THE FORMULAS WILL NOT FUNCTION PROPERLY.

STATE OF ILLINOIS — Summary A

Facility Name & ID Numb Rosewood Care Center-Northbrook # 0042341 Report Period Beginning: 07/01/1999 Ending: 06/30/2000

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

Print Summary

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(4,769)	0	0	0	0	0	0	0	0	0	0	(4,769)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	3,814	0	0	0	0	0	0	0	0	3,814	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(4,769)	0	3,814	0	0	0	0	0	0	0	0	(955)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	122,153	0	0	0	0	0	0	0	0	0	122,153	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Program**	0	122,153	0	0	0	0	0	0	0	0	0	122,153	16
	C. General Administration													
17	Administrative	0	(141,700)	101,953	0	0	0	0	0	0	0	0	(39,747)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	11,660	53,251	0	0	0	0	0	0	0	0	64,911	19
20	Fees, Subscriptions & Promotions	(14,470)	0	0	0	0	0	0	0	0	0	0	(14,470)	20
21	Clerical & General Office Expenses	(32,276)	242	223,469	0	0	0	0	0	0	0	0	191,435	21
22	Employee Benefits & Payroll Taxes	0	290	31,759	0	0	0	0	0	0	0	0	32,049	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(80)	0	0	0	0	0	0	0	0	0	0	(80)	24
25	Other Admin. Staff Transportation	0	0	40,672	0	0	0	0	0	0	0	0	40,672	25
26	Insurance-Prop.Liab.Malpractice	0	0	3,792	0	0	0	0	0	0	0	0	3,792	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(46,826)	(129,508)	454,896	0	0	0	0	0	0	0	0	278,562	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(51,595)	(7,355)	458,710	0	0	0	0	0	0	0	0	399,760	29

DO NOT USE DRAG & DROP, CUT OR MOVE COMMANDS. THEY WILL RUIN THE FORMULAS.

1. Enter the information on pages 5 and 5A.
2. For pages 6 thru 6I, the information you enter does not need to be sorted by line reference.
3. For pages 6 thru 6I, a line can be referenced as many times as needed per page.
4. For pages 6 thru 6I, related organization costs for therapy must be referenced as line number 10a.
5. The amounts in the column Q are linked to page 3.

SEE THE PROCEDURES AT THE BOTTOM OF THE WORKSHEET.
IF THESE ARE NOT FOLLOWED, THE FORMULAS WILL NOT FUNCTION PROPERLY.

STATE OF ILLINOIS — Summary B

Facility Name & ID Numb: Rosewood Care Center-Northbrook # 0042341 Report Period Beginning: 07/01/1999 Ending: 06/30/2000

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

Print Summary

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	0	304,970	21,076	0	0	0	0	0	0	0	0	326,046	30
31	Amortization of Pre-Op. & Org.	0	44,516	0	0	0	0	0	0	0	0	0	44,516	31
32	Interest	(271,092)	1,065,063	0	0	0	0	0	0	0	0	0	793,971	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	########	10,503	0	0	0	0	0	0	0	0	(1,615,946)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(271,092)	(211,900)	31,579	0	0	0	0	0	0	0	0	(451,413)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	(1,693)	0	0	0	0	0	0	0	0	0	0	(1,693)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Cent**	(1,693)	0	0	0	0	0	0	0	0	0	0	(1,693)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(324,380)	(219,255)	490,289	0	0	0	0	0	0	0	0	(53,346)	45

DO NOT USE DRAG & DROP, CUT OR MOVE COMMANDS. THEY WILL RUIN THE FORMULAS.

1. Enter the information on pages 5 and 5A.
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3. For pages 6 thru 6I, a line can be referenced as many times as needed per page.
4. For pages 6 thru 6I, related organization costs for therapy must be referenced as line number 10a.
5. The amounts in the column Q are linked to page 4.

SEE ACCOUNTANTS' COMPILATION REPORT

SEE THE PROCEDURES AT THE BOTTOM OF THE WORKSHEET. IF THESE ARE NOT FOLLOWED, THE FORMULAS ON THE SUMMARY PAGES WILL NOT FUNCTION PROPERLY.

STATE OF ILLINOIS

Facility Name & ID Numbe Rosewood Care Center-Northbrook # 0042341 Report Period Beginning 07/01/1999 Ending: 06/30/2000

Show Pgs 6A thru 6 | Show Pgs 6E thru 6 | Hide Pgs 6A thru 6

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Larry Vander Maten	75.00%	See Attached List		See Attached List		
Darrell Herlihy	25.00%	See Attached List		See Attached List		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)		Sum_6
V	17	Management Fee	$ 161,700	HNM Management Services, Inc	100.00%	$	$ (161,700)	1	-161700
V								2	
V	10a	Therapy	161,365	Rosewood Therapy Services, Inc	0.00%	284,018	122,153	3	122153
V								4	
V	34	Rent	1,626,449	Northbrook Real Estate LLC	0.00%		(1,626,449)	5	-1626449
V	20	Depreciation		Northbrook Real Estate LLC		304,970	304,970	6	304970
V	22	Interest		Northbrook Real Estate LLC		1,065,863	1,065,863	7	1065863
V	21	Amortization - Loan Fee		Northbrook Real Estate LLC		44,516	44,516	8	44516
V	19	Professional Fees		Northbrook Real Estate LLC		11,660	11,660	9	11660
V	21	Office Expense		Northbrook Real Estate LLC		242	242	10	242
V	17	Owners' Compensation		Northbrook Real Estate LLC		20,000	20,000	11	20000
V	22	Payroll Taxes		Northbrook Real Estate LLC		290	290	12	290
V								13	
Total			$ 1,950,814			$ 1,730,759	$ * (219,295)	14	

* Total must agree with the amount recorded on line 34 of Schedule V SEE ACCOUNTANTS' COMPILATION REPORT

DO NOT USE DRAG & DROP, CUT OR MOVE COMMANDS. THEY WILL RUIN THE FORMULAS.

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1. Enter the information on pages 5 and 5A.
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4. For pages 6 thru 6I, related organization costs for therapy must be referenced as line number 10a.
5. The adjustments entered on this page will automatically transfer to the summary pages.

Line	Line	Line	Line	Line	Line	Line	Line	Line	Line	Line	Line	Line	Line	Line	Line	Line	Line	Line	Line	Line	Line	Line	Line	Line	Line	Line	Line	Line	Line	Line	Line	Line	Line	Line	Line	Line
1	2	3	4	5	6	7	9	10	10a	11	12	13	14	15	17	18	19	20	21	22	23	24	25	26	27	30	31	32	33	34	35	36	38	39	40	41	42	43

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SEE THE PROCEDURES AT THE BOTTOM OF THE WORKSHEET. IF THESE ARE NOT FOLLOWED, THE FORMULAS ON THE SUMMARY PAGES WILL NOT FUNCTION PROPERLY.

STATE OF ILLINOIS

Facility Name & ID Number Rosewood Care Center-Northbrook # 0042341 Report Period Beginnin 07/01/1999 Ending: 06/30/2000

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)		Sum_6A
15	V	17	See Schedule VIII	$	HSM Management Services, Inc.	100.00%	$ 101,953	$ 101,953	15	101953
16	V	21	See Schedule VIII		HSM Management Services, Inc.	100.00%	223,469	223,469	16	223469
17	V	22	See Schedule VIII		HSM Management Services, Inc.	100.00%	31,759	31,759	17	31759
18	V	25	See Schedule VIII		HSM Management Services, In.c	100.00%	40,672	40,672	18	40672
19	V	30	See Schedule VIII		HSM Management Services, Inc.	100.00%	21,076	21,076	19	21076
20	V	34	See Schedule VIII		HSM Management Services, Inc.	100.00%	10,503	10,503	20	10503
21	V	19	See Schedule VIII		HSM Management Services, Inc.	100.00%	53,251	53,251	21	53251
22	V	26	See Schedule VIII		HSM Management Services, Inc.	100.00%	3,792	3,792	22	3792
23	V	6	See Schedule VIII		HSM Management Services, Inc.	100.00%	3,814	3,814	23	3814
24	V								24	
25	V								25	
26	V								26	
27	V								27	
28	V								28	
29	V								29	
30	V								30	
31	V								31	
32	V								32	
33	V								33	
34	V								34	
35	V								35	
36	V								36	
37	V								37	
38	V								38	
39	Total			$			$ 490,289	$ * 490,289	39	

*** Total must agree with the amount recorded on line 34 of Schedule VI.** **SEE ACCOUNTANTS' COMPILATION REPORT**

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STATE OF ILLINOIS

Facility Name & ID Number Rosewood Care Center-Northbrook # 0042341 Report Period Beginnin 07/01/1999 Ending: 06/30/2000

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
	Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V				$			$	$	15
16	V									16
17	V									17
18	V									18
19	V									19
20	V									20
21	V									21
22	V									22
23	V									23
24	V									24
25	V									25
26	V									26
27	V									27
28	V									28
29	V									29
30	V									30
31	V									31
32	V									32
33	V									33
34	V									34
35	V									35
36	V									36
37	V									37
38	V									38
39	Total				$			$	$ *	39

Sum_6B

* Total must agree with the amount recorded on line 34 of Schedule VI. SEE ACCOUNTANTS' COMPILATION REPORT

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STATE OF ILLINOIS

Facility Name & ID Number Rosewood Care Center-Northbrook # 0042341 Report Period Beginnin 07/01/1999 Ending: 06/30/2000

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
	Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V				$			$	$	15
16	V									16
17	V									17
18	V									18
19	V									19
20	V									20
21	V									21
22	V									22
23	V									23
24	V									24
25	V									25
26	V									26
27	V									27
28	V									28
29	V									29
30	V									30
31	V									31
32	V									32
33	V									33
34	V									34
35	V									35
36	V									36
37	V									37
38	V									38
39	Total				$			$	$ *	39

Sum_6C

* Total must agree with the amount recorded on line 34 of Schedule VI. SEE ACCOUNTANTS' COMPILATION REPORT

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STATE OF ILLINOIS

Facility Name & ID Number Rosewood Care Center-Northbrook # 0042341 Report Period Beginnin 07/01/1999 Ending: 06/30/2000

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
	Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V				$			$	$	15
16	V									16
17	V									17
18	V									18
19	V									19
20	V									20
21	V									21
22	V									22
23	V									23
24	V									24
25	V									25
26	V									26
27	V									27
28	V									28
29	V									29
30	V									30
31	V									31
32	V									32
33	V									33
34	V									34
35	V									35
36	V									36
37	V									37
38	V									38
39	Total				$			$	$ *	39

Sum_6D

* Total must agree with the amount recorded on line 34 of Schedule VI. SEE ACCOUNTANTS' COMPILATION REPORT

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Facility Name & ID Number Rosewood Care Center-Northbrook # 0042341 Report Period Beginnin 07/01/1999 Ending: 06/30/2000

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
						Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
1	Larry Vander Maten	President	Management	75.00%	434,908	3	6.61%	Salary	$ 34,904	17-8	1
2	Darrell Hoefling	Vice-President	Management	25.00%	163,636	3	6.61%	Salary	7,635	17-8	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 42,539		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REI

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees) FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

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the name(s)
PORTS.

Facility Name & ID Number Rosewood Care Center-Northbrook # 0042341 Report Period Beginning: 07/01/1999 Ending: 6/30/2000

VIII. ALLOCATION OF INDIRECT C

Show Pgs 8A thru 8 | Show Pgs 8E thru 8 | Hide Pgs 8A thru 8

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organizatio: HSM Management Services, Inc.
Street Address: 11701 Borman Drive, Suite 315
City / State / Zip Code: St. Louis, MO 63146
Phone Number: (314) 994-9070
Fax Number: (314) 994-9912

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	Salaries - Officers	Total Cost	63,328,031	17	$ 341,083	$ 341,083	4,184,684	$ 22,539	1
2	21	Salaries - Other	Total Cost	63,328,031	17	2,916,125	2,916,125	4,184,684	192,696	2
3	22	Payroll Taxes	Total Cost	63,328,031	17	221,266		4,184,684	14,621	3
4	22	Employee Benefits	Total Cost	63,328,031	17	87,376		4,184,684	5,774	4
5	25	Travel	Total Cost	63,328,031	17	123,502		4,184,684	8,161	5
6	30	Depreciation	Total Cost	63,328,031	17	273,812		4,184,684	18,093	6
7	34	Building Rent	Total Cost	63,328,031	17	158,940		4,184,684	10,503	7
8	19	Professional Services	Total Cost	63,328,031	17	805,860		4,184,684	53,251	8
9	21	Telephone	Total Cost	63,328,031	17	167,133		4,184,684	11,044	9
10	26	Insurance	Total Cost	63,328,031	17	57,385		4,184,684	3,792	10
11	21	Taxes & Licenses	Total Cost	63,328,031	17	7,008		4,184,684	463	11
12	21	Office Supplies	Total Cost	63,328,031	17	291,559		4,184,684	19,266	12
13	6	Maintenance	Total Cost	63,328,031	17	46,996		4,184,684	3,105	13
14	17	Direct - Admin	Direct Cost	1	1	79,414	79,414	1	79,414	14
15	17	Direct - Admin	Direct Cost	16	16	889,139	889,139	0	0	15
16	22	Direct - Payroll Taxes	Direct Cost	1	1	11,364		1	11,364	16
17	22	Direct - Payroll Taxes	Direct Cost	16	16	86,813		0	0	17
18	30	Direct - Depreciation	Direct Cost	1	1	2,983		1	2,983	18
19	30	Direct - Depreciation	Direct Cost	16	16	29,527		0	0	19
20	25	Direct - Travel	Direct Cost	1	1	32,511		1	32,511	20
21	25	Direct - Travel	Direct Cost	16	16	201,288		0	0	21
22	6	Direct - Maintenance	Direct Cost	1	1	709		1	709	22
23	6	Direct - Maintenance	Direct Cost	16	16	7,720		0	0	23
24										24
25	TOTALS					$ 6,839,513	$ 4,225,761		$ 490,289	25

SEE ACCOUNTANTS' COMPILATION REPORT

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Facility Name & ID Number Rosewood Care Center-Northbrook # 0042341 Report Period Beginning: 07/01/1999 Ending: 06/30/2000

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	Mercantile Bank		X	Mortgage		06/98	$	$ 12,178,820		Prime+1/	$ 1,117,887	1
2	Less Related Party Interest Income Offset										(52,824)	2
3	Miscellaneous Interest										934	3
4												4
5												5
	Working Capital											
6	Union Planters										15,179	6
7												7
8												8
9	TOTAL Facility Related						$	$ 12,178,820			$ 1,081,176	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$	$ 12,178,820			$ 1,081,176	15

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

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Facility Name & ID Numbe: Rosewood Care Center-Northbrook # 0042341 Report Period Beginning: 07/01/1999 Ending: 06/30/2000

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 1999 report.	$	217,500	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	40,321	2
3. Under or (over) accrual (line 2 minus line 1).	$	(177,179)	3
4. Real Estate Tax accrual used for 2000 report. (Detail and explain your calculation of this accrual on the lines below.)	$	190,000	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)	$		5
6. Subtract a refund of real estate taxes used previously to calculate a payment rate. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND $ For 19 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	12,821	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
1995		8
1996		9
1997	33,831	10
1998	84,000	11
1999	87,636	12

$40,321 - 1999 Payment

Accrual = 1/2 remaining 1999 (47,315) + 1/2 of estimated 2000 tax bill (142,685)

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 1999	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATIC	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**

This denial must be no more than four years old at the time the cost report is filed.

Facility Name & ID Numb Rosewood Care Center-Northbrook # 0042341 Report Period Beginning: 07/01/1999 Ending: 06/30/2000

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 63,834 B. General Construction Type: Exterior Brick Veneer Frame Steel Number of Stories 2

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [ ] (a) Own the Equipment [X] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [X] YES [ ] NO
If so, please complete the following:

1. Total Amount Incurred: $109,909
2. Number of Years Over Which it is Being Amortized: 41 Months
3. Current Period Amortization: 44,516
4. Dates Incurred: 1998

Nature of Costs: Loan Closing Costs and Loan Fee

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Nursing Home	6.6 Acres	1998	$ 1,313,000	1
2					2
3	TOTALS			$ 1,313,000	3

SEE ACCOUNTANTS' COMPILATION REPORT

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IF AN ERROR OCCURS IN LINE 35, COLUMN 4, PLEASE REMOVE THE TEXT FROM COLUMN 2 OR 3.

Show Pgs 12A & 12 | Show Pgs 12C and 12 | Hide Pgs 12A thru 12

STATE OF ILLINOIS

Facility Name & ID Number Rosewood Care Center-Northbrook # 0042341 Report Period Beginning: 07/01/1995 Ending: 06/30/2000

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	147			1998	$ 8,660,744	$	25-40	$ 236,572	$ 236,572	$ 473,144	4
5											5
6											6
7											7
8											8
	PLEASE REMOVE TEXT FROM COLUMNS 2 OR 3										
9	Leasehold Improvements - Management Company:										9
10	Office Construction/Improvements			1995	506		5	101	101	506	10
11	Office Design			1995	46		5	10	10	46	11
12	Office Shelving			1996	108		4	26	26	108	12
13	Office Expansion			1996	477		4	119	119	477	13
14	Office Expansion			1997	1,279		3	406	406	1,279	14
15	Office Expansion			1998	721		3	240	240	428	15
16	Office Addition			1999	356		3	119	119	119	16
17	Door Locks			1999	178		3	35	35	35	17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36	PLEASE REMOVE TEXT FROM COLUMNS 2 OR 3				$ #VALUE!	$		$ 237,628	$ 237,628	$ 476,142	36

*Total beds on this schedule must agree with page 2.

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

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Facility Name & ID Number Rosewood Care Center-Northbrook # 0042341 Report Period Beginning: 07/01/1999 Ending: 06/30/2000

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Componen Life 5	Accumulated Depreciation 6	
37	Purchased in Prior Years	$ 763,891	$	$ 79,533	$ 79,533	5-7 Yrs	$ 186,722	37
38	Current Year Purchases	10,219		921	921	5-7 Yrs	921	38
39	Fully Depreciated Assets							39
40								40
41	TOTALS	$ 774,110	$	$ 80,454	$ 80,454		$ 187,643	41

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
42	HSM Management	Various	Various	$ 46,522	$	$ 7,964	$ 7,964	5 Yrs	$ 18,553	42
43										43
44										44
45										45
46	TOTALS			$ 46,522	$	$ 7,964	$ 7,964		$ 18,553	46

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
47	Total Historical Cost	(line 3,col.4 + line 36,col.4 + line 41,col.1 + line 46,col.4)	$ #VALUE!	47
48	Current Book Depreciation	(line 36,col.5 + line 41,col.2 + line 46,col.5)	$	48
49	Straight Line Depreciation	(line 36,col.7 + line 41,col.3 + line 46,col.6)	$ 326,046	49 **
50	Adjustments	(line 36,col.8 + line 41,col.4 + line 46,col.7)	$ 326,046	50
51	Accumulated Depreciation	(line 36,col.9 + line 41,col.6 + line 46,col.9)	$ 682,338	51

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
52	Section Not Applicable	$	$	$	52
53					53
54					54
55					55
56					56
57	TOTALS	$	$	$	57

G. Construction-in-Progress

	Description	Cost	
58	Section Not Applicable	$	58
59			59
60			60
61		$	61

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

SEE ACCOUNTANTS' COMPILATION REPORT

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XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease Schedule Not Applicable

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34. _____
This amount was calculated by dividing the total amount to be amortized _____
by the length of the lease _____.

9. Option to Buy: ☐ YES ☐ NO Terms: _____ *

10. Effective dates of current rental agreement:
Beginning _____
Ending _____

11. Rent to be paid in future years under the curre
rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2001	$
13.	/2002	$
14.	/2003	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO

16. Rental Amount for movable equipm $ _____ Description: _____
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

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Facility Name & ID Number Rosewood Care Center-Northbrook # 0042341 Report Period Beginning: 07/01/1999 Ending: 06/30/2000

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? ☐ YES ☐ NO

SCHEDULE NOT APPLICABLE - ONLY HIRE CERTIFIED AIDES

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
- IN-HOUSE PROGRAM ☐
- IN OTHER FACILITY ☐
- COMMUNITY COLLEGE ☐
- HOURS PER AIDE ___

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM ☐
- IN OTHER FACILITY ☐
- HOURS PER AIDE ___

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income y facility received training aides from other faciliti

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

SEE ACCOUNTANTS' COMPILATION REPORT

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Facility Name & ID Number Rosewood Care Center-Northbrook # 0042341 Report Period Beginning: 07/01/1999 Ending: 06/30/2000

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2		3	4		5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service		Cost	Outside Practitioner (other than consultant) Units		Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	10a-8	hrs		$	5,658	$	82,748	$	5,658	$ 82,748	1
2	Licensed Speech and Language Development Therapist	10a-8	hrs			1,558		5,081		1,558	5,081	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	10a-8	hrs			7,178		196,189	1,320	7,178	197,509	4
5	Physician Care		visits									5
6	Dental Care		visits									6
7	Work Related Program		hrs									7
8	Habilitation		hrs									8
9	Pharmacy	39-8	# of prescrpts						45,528		45,528	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Exceptional Care Program											12
13	Other (specify): Lab Fees	39-8						6,091			6,091	13
14	TOTAL				$	14,394	$	290,109	$ 46,848	14,394	$ 336,957	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

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Facility Name & ID Number Rosewood Care Center-Northbrook # 0042341 Report Period Beginning: 07/01/1999 Ending: 06/30/2000

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/2000 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 257,385	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 24,000)	521,832		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	15,577		6
7	Other Prepaid Expenses	3,899		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Deferred Income Tax Benefit	2,000		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 800,693	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost			16
17	Accumulated Depreciation (book methods)			17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 800,693	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 77,154	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	4,588,432		29
30	Accrued Salaries Payable	126,360		30
31	Accrued Taxes Payable (excluding real estate taxes)	23,349		31
32	Accrued Real Estate Taxes(Sch.IX-B)	190,000		32
33	Accrued Interest Payable	137,184		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37	Accrued Rent	(3,079)		37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 5,139,400	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 5,139,400	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (4,338,707)	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 800,693	$	48

SEE ACCOUNTANTS' COMPILATION REPORT *(See instructions.)

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Facility Name & ID Number Rosewood Care Center-Northbrook # 0042341 Report Period Beginning: 07/01/1999 Ending: 06/30/2000

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (1,896,752)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (1,896,752)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(2,441,955)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (2,441,955)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ (4,338,707)	24 *

*** This must agree with page 17, line 47.**

SEE ACCOUNTANTS' COMPILATION REPORT

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Facility Name & ID Number Rosewood Care Center-Northbrook # 0042341 Report Period Beginning: 07/01/1999 Ending: 06/30/2000

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 2,347,574	1
2	Discounts and Allowances for all Levels	(749,570)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 1,598,004	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	656,063	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 656,063	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	10,514	13
14	Non-Patient Meals	4,545	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thr**	$ 15,059	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	8,205	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and**	$ 8,205	26
	E. Other Revenue (specify):**		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28	**Lab Discount**	1,693	28
28a	**Miscellaneous**	3,698	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 5,391	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 2**	$ 2,282,722	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	$ 699,172	31
32	Health Care	1,354,778	32
33	General Administration	602,152	33
	B. Capital Expense		
34	Ownership	1,926,475	34
	C. Ancillary Expense		
35	Special Cost Centers	61,396	35
36	Provider Participation Fee	80,704	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 4,724,677	40
41	**Income before Income Taxes (line 30 minus line 40)****	(2,441,955)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus**	$ (2,441,955)	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT**

**** **Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

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